

Health Resources and Services Administration and the Assistant Secretary for Preparedness and Response, shall establish an action plan for the service commitments, deployment protocols, coordination efforts, training requirements, liability, workforce development, and such other considerations as the Secretary determines appropriate. Such action plan shall—

“(1) ensure adherence to the missions of both the National Health Service Corps and National Disaster Medical Service;

“(2) outline the type of providers determined by the Assistant Secretary to be priorities for participation in the program established under this section;

“(3) describe how such deployments will be determined and prioritized in a manner consistent with—

“(A) the National Health Service Corps contracts; and

“(B) the National Disaster Medical System's deployment policy of not hindering civilian responders already engaged in an emergency response;

“(4) ensure an adequate health care workforce during a public health emergency declared by the Secretary under section 319 of this Act, a major disaster declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, an emergency declared by the President under section 501 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, or a national emergency declared by the President under the National Emergencies Act; and

“(5) describe how the program established under this section will be implemented in a manner consistent with, and in furtherance of, the assessments and goals for workforce and training described in the review conducted by the Secretary under section 2812(b)(2).

“(e) **CONTRACTS FOR CERTAIN PARTICIPATING INDIVIDUALS.**—An individual who is participating in the emergency service program under this section shall receive loan repayments in an amount up to 50 percent (as determined by the Secretary) of the highest new award made for the year under the National Health Service Corps Loan Repayment Program pursuant to a contract entered into at the same time under section 338B(g), in a manner similar to the manner in which payments are made under such section, pursuant to the terms of a contract between the Secretary and such individual. The Secretary shall establish a system of contracting for purposes of this subsection which shall be similar to the contract requirements and terms under subsections (c), (d), and (f) of section 338B. Amounts received by an individual under this subsection shall be in addition to any amounts received by an individual described in subsection (b)(2) pursuant to the Scholarship Program under section 338A or the Loan Repayment Program under section 338B, as applicable.

“(f) **BREACH OF CONTRACT, TERMINATION, WAIVER, AND SUSPENSION.**—

“(1) **RECOVERY OF AMOUNTS IN THE EVENT OF A BREACH.**—If an individual breaches the written contract of the individual under subsection (e) by failing either to begin such individual's service obligation in accordance with such contract or to complete such service obligation, the United States shall be entitled to recover from the individual an amount equal to the sum of—

“(A) the total of the amounts paid by the United States under such contract on behalf of the individual for any period of such service not served;

“(B) an amount equal to the product of the number of months of service that were not completed by the individual, multiplied by \$3,750; and

“(C) the interest on the amounts described in subparagraphs (A) and (B), at the maximum legal prevailing rate, as determined by the Treasurer of the United States, from the date of the breach.

“(2) **TERMINATION OF CONTRACT.**—The Secretary may terminate a contract under subsection (e) in accordance with the termination standards that are—

“(A) applicable to contracts entered into under section 338B; and

“(B) in effect in the fiscal year in which such contract was entered.

“(3) **WAIVER OR SUSPENSION OF OBLIGATION.**—If an individual participating in the program under this section submits a written request to the Secretary, the Secretary may waive or suspend a service or payment obligation arising under this subsection or a contract under subsection (e), in whole or in part, in accordance with the standards set forth in section 62.12 of title 42, Code of Federal Regulations (or any successor regulations).

“(g) **REPORT.**—Not later than 4 years after the date of enactment of this section, the Secretary shall submit to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives a report that evaluates the demonstration project established under this section, including—

“(1) the effects of such program on health care access in underserved areas and health professional shortage areas and on public health emergency response capacity;

“(2) the effects of such program on the health care provider workforce pipeline, including any impact on the fields or specialties pursued by students in approved graduate training programs in medicine, osteopathic medicine, dentistry, behavioral and mental health, or other health profession;

“(3) the impact of such program on the enrollment, participation, and completion of requirements in the underlying scholarship and loan repayment programs of the National Health Service Corps;

“(4) the effects of such program on the National Disaster Medical System's response capability, readiness, and workforce strength; and

“(5) recommendations for improving the demonstration project described in this section, and any other considerations as the Secretary determines appropriate.”.

By Mr. REED (for himself and Mr. GRASSLEY):

S. 865. A bill to amend the Sarbanes-Oxley Act of 2002 to promote transparency by permitting the Public Company Accounting Oversight Board to allow its disciplinary proceedings to be open to the public, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

Mr. REED. Madam President, the Public Company Accounting Oversight Board, PCAOB, Enforcement Transparency Act, which I am reintroducing today with Senator GRASSLEY, will bring needed transparency to the disciplinary proceedings the PCAOB has brought against auditors and audit firms earlier in the process.

Nearly two decades ago, in response to a series of massive financial reporting frauds, including those involving Enron and WorldCom, the Senate Banking Committee held multiple hearings, which produced consensus on various underlying causes, including weak corporate governance, a lack of

accountability, and inadequate oversight of accountants charged with auditing public companies' financial statements. Later, in a 99-to-0 vote, the Senate passed the Sarbanes-Oxley Act of 2002 to address the structural weaknesses revealed by the hearings. Among its many provisions, this law called for the creation of an independent board, the PCAOB, responsible for overseeing auditors of public companies in order to protect investors who rely on independent audit reports on the financial statements of public companies.

Today, the PCAOB, under the oversight of the U.S. Securities and Exchange Commissions, SEC, oversees nearly 1,700 registered accounting firms, as well as the audit partners and staff who contribute to a firm's work on each audit. The Board's ability to begin proceedings that can determine whether there have been violations of its auditing standards or rules of professional practice is a crucial component of its oversight. However, unlike other oversight bodies, the Board's disciplinary proceedings cannot be made public without consent from the parties involved. Of course, parties subject to disciplinary proceedings have no incentive to consent to publicizing their alleged wrongdoing, and these proceedings typically remain cloaked behind a veil of secrecy. In addition, the Board cannot publicize the results of its disciplinary proceedings until after the appeals process has been completely exhausted, which can often take several years.

This lack of transparency invites abuse and undermines the congressional intent behind the PCAOB, which was to shine a bright light on auditing firms and practices, deter misconduct, and bolster the accountability of auditors of public companies to the investing public.

Our bill will restore transparency by making hearings by the PCAOB and all related notices, orders, and notices, orders and motions transparent and available to the public unless otherwise ordered by the Board. This would more closely align the PCAOB's procedures with those of the SEC for analogous matters.

Increasing transparency and accountability of audit firms subject to PCAOB disciplinary proceedings bolsters investor confidence in our financial markets and better protects companies from problematic auditors. I hope our colleagues will join Senator GRASSLEY and me in supporting this legislation to enhance transparency in the PCAOB's enforcement process.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 114—URGING THE GOVERNMENT OF THAILAND TO PROTECT AND UPHOLD DEMOCRACY, HUMAN RIGHTS, THE RULE OF LAW, AND RIGHTS TO FREEDOM OF PEACEFUL ASSEMBLY AND FREEDOM OF EXPRESSION, AND FOR OTHER PURPOSES

Mr. MARKEY (for himself and Mr. DURBIN) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 114

Whereas the Kingdom of Thailand (once commonly known as the “Kingdom of Siam”) and the United States of America first established relations in 1818, and entered into the Treaty of Amity and Commerce, signed on March 20, 1833, which formalized diplomatic relations between the 2 countries;

Whereas Thailand was the first treaty ally of the United States in the Asia-Pacific region, has a relationship with the United States that is built upon a commitment to universal values, and remains a steadfast friend of the United States;

Whereas through the Southeast Asia Collective Defense Treaty, done at Manila September 8, 1954 (commonly known as the “Manila Pact”), the United States and Thailand expressed a joint desire to “strengthen the fabric of peace and freedom and to uphold the principles of democracy, individual liberty and the rule of law”;

Whereas in 1962, the United States and Thailand signed the Thanat-Rusk communiqué, through which the United States pledged to provide assistance to Thailand if it faced aggression by neighboring nations;

Whereas, through the Treaty of Amity and Economic Relations Between the Kingdom of Thailand and the United States of America, done at Bangkok May 29, 1966, along with a diverse and growing trading relationship, the United States and Thailand have developed strong economic ties;

Whereas the United States recognizes Thailand as a founding member of the Association of Southeast Asian Nations (commonly known as “ASEAN”);

Whereas on November 12, 2022 President Joseph R. Biden and the ASEAN leaders elevated United States-ASEAN relations to a Comprehensive Strategic Partnership to open new areas of cooperation vital to the future prosperity and security of the United States and ASEAN member nations;

Whereas Thailand successfully served as host for the Asia-Pacific Economic Cooperation forum in 2022—

- (1) to revitalize economic recovery;
- (2) to restore connectivity following disruptions from the COVID-19 pandemic; and
- (3) to integrate inclusivity and sustainability objectives in tandem with economic goals;

Whereas Thailand was designated a major non-NATO ally in 2003, and is one of the strongest security partners of the United States, a relationship reaffirmed by the Joint Vision Statement 2020 for the U.S.–Thai Defense Alliance;

Whereas the Government of Thailand and the Government of the United States hold numerous joint military exercises, including Cobra Gold, the largest annual multinational military exercise in the Indo-Pacific region, which is hosted by Thailand;

Whereas the Government of Thailand continues to be a partner on humanitarian and

refugee assistance, including in multinational relief efforts following the 2004 Indian Ocean tsunami and 2015 Nepal earthquake;

Whereas Thailand ended its absolute monarchy and transitioned to a constitutional monarchy in 1932, and has since revised its constitution 19 times, including its 1997 Constitution, which enshrined democratically elected representatives in a bicameral national assembly and the prime minister as head of government;

Whereas on May 22, 2014, the Royal Thai Armed Forces launched a coup d'état through which it repealed the 2007 Constitution, declared martial law, and replaced the civilian government with a military junta, known as the National Council for Peace and Order (referred to in this preamble as the “NCPO”), which was led by Army Commander-in-Chief Prayuth Chan-ocha;

Whereas on March 29, 2016, the NCPO unveiled a draft constitution and on August 7, 2016, the NCPO held a deeply flawed referendum on the new constitution, which was intended to legitimize the document;

Whereas the 2016 referendum was marred by widespread violations of rights to freedom of expression, association, and peaceful assembly;

Whereas the NCPO ignored numerous calls from the United Nations and foreign governments to respect people's rights to freely express their views on the draft constitution, and sharply curtailed freedoms in the lead-up to the constitutional referendum, prosecuting journalists and critics of the draft constitution, censoring the media, and preventing public gatherings of more than five people;

Whereas the new Constitution, which was ratified on April 6, 2017—

- (1) entrenched Thai military power at the expense of civilian political control;
- (2) obligated subsequent governments and members of parliament to adhere to a junta-issued “20-year reform plan”;

(3) contains provisions weakening the 500-member lower house and reserving 250 seats in the Senate for NCPO-appointed senators and NCPO leaders, including the top leadership of the military and police; and

(4) gives outsize power to unelected junta-selected senators to choose subsequent prime ministers;

Whereas, in March 2019, Thailand held elections that—

- (1) several independent monitoring groups, citing both procedural and systemic problems, declared to be not fully free and fair and heavily tilted to favor the military junta; and
- (2) resulted in the NCPO's political party, headed by Prayuth Chan-ocha, forming a new government and appointing Prayuth as prime minister;

Whereas, in January 2020, the opposition political party Future Forward was dissolved and banned on order of Thailand's Constitutional Court following a flawed legal process premised on spurious charges;

Whereas the Constitutional Court also ruled that Prime Minister Prayuth Chan-ocha did not violate a constitutional provision limiting him to 8 years in office, despite having remained in power since the August 2014 coup d'état;

Whereas the Government of Thailand has not made progress in its investigation of violent attacks against some democracy activists and the forced disappearances and killings of Thai political dissidents across Asia.

Whereas in February 2023, the Government of Thailand again delayed key anti-torture legislation, which, although flawed, would help to both clarify the criminalization of torture and to prevent torture;

Whereas, since February 2020, tens of thousands of protesters across Thailand, composed primarily of students and youth, have peacefully called for democratically elected government, constitutional reform, and respect for human rights;

Whereas the Government of Thailand responded to these largely peaceful protests with repressive measures, including intimidation tactics, excessive use of force during protests, surveillance, harassment, arrests, violence, and imprisonment;

Whereas between 2020 and 2023, authorities of the Government of Thailand have filed criminal proceedings against more than 1,800 activists for participating in mass demonstrations and expressing their opinions, including more than 280 children, 41 of whom were younger than 15 years of age;

Whereas reports published in July 2022 by nongovernmental organizations found that Thai authorities used Pegasus spyware against at least 30 pro-democracy activists and individuals who called for reforms to the monarchy and against academics and human rights defenders who have publicly criticized the Government of Thailand; and

Whereas the Government of Thailand continues to consider the Draft Act on the Operation of Not-for-Profit Organizations, which, if enacted—

- (1) will represent one of the most restrictive laws against nonprofit organizations in Asia; and

- (2) will have an irreversible effect on civil society in Thailand and across the Southeast Asia region generally: Now, therefore, be it

Resolved, That the Senate—

- (1) reaffirms the strong relationship between the United States and Thailand, a relationship based on shared democratic values and strategic interests;
- (2) is in solidarity with the people of Thailand in their quest for a democratically elected government, political reforms, long-term peace, and respect for established international human rights standards;

(3) urges the Government of Thailand to protect and uphold democracy, human rights, the rule of law, and rights to freedom of peaceful assembly, freedom of expression, and privacy;

(4) urges the Government of Thailand to create conditions for credible and fair elections in May 2023, including by—

(A) enabling opposition parties and political leaders to carry out their activities without undue interference from state authorities;

(B) enabling media, journalists, and members of civil society to exercise freedoms of expression, peaceful assembly, and association, without repercussion and fear of prosecution; and

(C) ensuring that the tallying of votes is fair and transparent;

(5) urges the Government of Thailand to immediately and unconditionally release and drop charges against political activists and refrain from harassing, intimidating, or persecuting those engaged in peaceful protests and civic activity more broadly, with particular care for the rights and well-being of children and students;

(6) calls on the Government of Thailand to drop consideration of the Draft Act on the Operation of Not-for-Profit Organizations and reform other laws and regulations undermining free expression and access to information;

(7) urges the Government of Thailand to investigate and end spyware attacks that have targeted academics, human rights defenders, and key members of various pro-democracy groups;

(8) calls on the Government of Thailand to repeal and cease the promulgation of laws and decrees that are used to censor online